

think there will be a couple, three more this year that you will have to hear. As you can tell as you thumb through the bill, it is a long one. It is 104 pages. I have passed out, you have on your desk a synopsis of what is contained in the 104 pages. The amendment is an amendment that was given to the Revenue Committee by the Department of Revenue. The amendment is designed to provide hearing rights to corporate officers and directors who are being charged with the failure of the corporation to file proper tax returns, and before any individual liability can be imposed upon those officers and directors, then there shall be hearing rights accorded them, and the hearing rights are basically set out in the act or in the amendment. The amendment, again, came to us from the Department of Revenue. It is a responsible piece. I encourage you to support them.

SPEAKER BARRETT: Thank you, Senator Johnson. Senator Schmit, on the committee amendment.

SENATOR SCHMIT: Well, Mr. Johnson, Senator Johnson, I am sure that everyone else understands this thoroughly, but I will be very frank with you, I don't. You say the bill came from the Department of Revenue?

SENATOR V. JOHNSON: Yes.

SENATOR SCHMIT: And for what purpose, what was the great and overpowering need for the amendment?

SENATOR V. JOHNSON: For this amendment?

SENATOR SCHMIT: Yes.

SENATOR V. JOHNSON: Well, the amendment was necessary...the Department of Revenue believes that it is important that people who are brought before the department for some tax violation literally have some hearing rights before any kind of penalties or sanctions are imposed against them. Not only does the department believe that, but so, too, does the Attorney General, and a lot of the provisions that are currently followed by the department are by regulation and not by statute. So the department has asked us to codify some of their provisions in statute.

SENATOR SCHMIT: Has there been some gross injustices without this kind of statutory language in the past that you can